

# 2002 LOUISIANA Resident

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS.

You can file this return electronically.



If your name has changed, mark this box.

Your first name and initial	Last name
If joint return, spouse's name and initial	Last name
Present home address (number and street including apartment number or rural route)	
City, town, or APO	State ZIP

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your Social Security Number

Spouse's Social Security Number

If your address has changed, mark this box.

### IMPORTANT!

You must print your SSN(s) above.

If this is an amended return, mark this box.

**FILING STATUS:** Print the appropriate number in the filing status box. It must agree with federal return.

- Print a "1" in box if **single**.
- Print a "2" in box if **married filing jointly**.
- Print a "3" in box if **married filing separately**.
- Print a "4" in box if **head of household**.\*
- Print a "5" in box if **qualifying widow(er)**.

\* If the qualifying person is not your dependent, print name here.

**6 EXEMPTIONS:** You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return.

A  Yourself  65 or older  Blind

B  Spouse  65 or older  Blind

C Number of dependents (Print number from Line 6C of federal return, print names below.) 6C

D Total exemptions (Total of 6A, 6B, and 6C.) 6D

Total of 6A & 6B

If you are not required to file a federal return, indicate wages here, ,  .  00 mark this box, and go to Line 13A.

7	FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040EZ, Line 4, OR federal Form 1040A, Line 21, OR federal Form 1040, Line 35, OR federal Telefile worksheet, Line "I". If Louisiana Schedule E is used, print the amount from Line 5. Mark the box showing Schedule E was used. If your federal adjusted gross income is less than zero, print "0".	<input type="checkbox"/> From Louisiana Schedule E, attached	7	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
8	LESS: Amount from Line 3B of the Excess Itemized Deductions Worksheet. (Leave blank if you did not itemize or if Line 28 from your federal Schedule A is blank.)		8	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
9	LESS FEDERAL INCOME TAX - See instructions on page 11.		9	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
10	YOUR LOUISIANA TAX TABLE INCOME - Subtract Lines 8 and 9 from Line 7. If less than zero, print "0". Use this figure to find your tax in the tax tables.		10	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
11	YOUR LOUISIANA INCOME TAX - Print the amount from the tax table that corresponds with your filing status.		11	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
12	LESS: Nonrefundable credits from Louisiana Schedule A - Part 1, Line 6.		12	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
13A	ADJUSTED LOUISIANA INCOME TAX - Subtract Line 12 from Line 11. If not required to file a federal return, or if less than zero, print "0".		13A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
13B	CONSUMER USE TAX - You must mark one of these boxes. <input type="checkbox"/> No use tax owed <input type="checkbox"/> Amount from Consumer Use Tax Worksheet.		13B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
13C	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 13A and 13B.		13C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
14A	TOTAL LOUISIANA INCOME TAX WITHHELD IN 2002 - Attach Form(s) W-2.		14A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
14B	TOTAL REFUNDABLE CREDITS AND PAYMENTS FROM LOUISIANA SCHEDULE A - PART 2, LINE 4.		14B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
14C	TOTAL PAYMENTS - Add Lines 14A and 14B.		14C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
15	BALANCE DUE LOUISIANA - If Line 13C is larger than Line 14C, subtract Line 14C from Line 13C and print amount here. If return is delinquent, see the Interest and Penalty Calculation Worksheet, page 12. Make check payable to Louisiana Department of Revenue.	<b>PAY THIS AMOUNT.</b>	15	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
16	OVERPAYMENT - If Line 14C is larger than Line 13C, subtract Line 13C from Line 14C and print balance. This is the amount Louisiana owes you.		16	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00
17A	Amount of Line 16 you want DONATED. Print the total from Schedule D, Line 3. (Attach Schedule D.)		17A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00	17A1	Amount of Line 16 you want CONTRIBUTED to START. See instructions, page 12. .. 17A1
17B	Amount of Line 16 you want REFUNDED to you.	<b>REFUND</b>	17B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00		
17C	Amount of Line 16 you want CREDITED to 2003 tax.	<b>CREDIT</b>	17C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00		

Signature required on back



Please paperclip W-2s and schedules here.



# NONREFUNDABLE TAX CREDITS

# 2002 LOUISIANA SCHEDULE A - PART 1

**1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES** - Complete this part only if you paid income tax liabilities to other states **and** you were a **resident of Louisiana for the entire year**. **A copy of the return filed with the other state(s) must be submitted with this schedule.**  
Print the amount of the paid income tax liabilities to other states. Round to the nearest dollar. .... 1 ▶  ,    ,     .

**2 CREDIT FOR CERTAIN DISABILITIES** - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. **See instructions for definitions of these disabilities.**

	Deaf	Loss of limb	Mentally incapacitated	Blind
<b>2A Yourself</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2B Spouse</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2C Dependent *</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*2C List dependent name(s) here. \_\_\_\_\_

**2D** Print the total number of qualifying individuals. Only one credit is allowed per person. .... 2D

**2E** Multiply Line 2D by \$100 and print the result here. .... 2E ▶  ,    ,     .

**3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS**

**3A** Print the value of computer equipment donated. **Attach Form R-3400.** ..... 3A ▶   ,     ,     .

**3B** Multiply Line 3A by 40% (.40) and print the result here. Round to nearest dollar. .... 3B ▶   ,     ,     .

**4 CREDIT FOR CERTAIN FEDERAL CREDITS**

**4A** See instructions. .... 4A ▶  ,    ,     .

**4B** Multiply Line 4A by 10% (.10). Print the result or \$25, whichever is less. This line is limited to \$25. .... 4B ▶   .

**5 OTHER CREDITS** - See instructions. Attach authorization and proof of payment. .... 5 ▶  ,    ,     .

**6 TOTAL NONREFUNDABLE CREDITS AGAINST LOUISIANA TAX**  
Add Lines 1, 2E, 3B, 4B, and 5. Print here and on Line 12 of Form IT-540. .... 6  ,    ,     .

# REFUNDABLE TAX CREDITS AND PAYMENTS

# SCHEDULE A - PART 2

**1 PAYMENTS ON 2002 DECLARATIONS, CREDITS CARRIED FORWARD FROM 2001, AND PAYMENTS WITH EXTENSIONS.** ..... 1 ▶  ,    ,     .

**2 INVENTORY TAX CREDIT-**     ,     .   **2B**     ,     .

**2B CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES** - See instructions. .... 2     ,     .

**3 PRISON INDUSTRY ENHANCEMENT PROGRAM.** - See instructions. .... 3 ▶     ,     .

**4 TOTAL REFUNDABLE CREDITS AND PAYMENTS.** - Add Lines 1, 2, and 3. Print here and on Line 14B of Form IT-540. .... 4 ▶  ,    ,     .

**Please sign here.**  Mark this box if this is your first time to file.

**Do Not Submit A Photocopy Of This Return.**

I declare that I have examined this return and, to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing joint, both Social Security Numbers may be submitted.

Your signature	Date	Your occupation	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Spouse's occupation	Telephone number of paid preparer	Date

Area code and daytime telephone number

Social Security Number, PTIN, or FEIN of PAID preparer

**Individual Income Tax Return**  
Calendar year returns due 5/15/2003

MAIL TO:  
Department of Revenue  
P. O. Box 3440  
Baton Rouge, LA 70821-3440

**Do Not Submit A Photocopy OF YOUR FEDERAL RETURN.**

6310

**For office use only.**

Extension claimed  Field flag

Routing code





**ADJUSTMENTS TO INCOME** **2002 LOUISIANA SCHEDULE E**

1 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040EZ, Line 4, **OR** federal Form 1040A, Line 21, **OR** federal Form 1040, Line 35, **OR** federal Telefile worksheet, Line "I". If less than zero, print "0". ..... 1  ,  ,  .

2 INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS - Print the amount of interest and dividend income not reported on your federal return that is taxable to Louisiana. See instructions, page 23. .... 2  ,  ,  .

3 TOTAL - Add Lines 1 and 2. .... 3  ,  ,  .

4 NONTAXABLE INCOME - Print on each line the amount of income included in Line 1 above that is not taxable by Louisiana.

4A INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS .... 4A  ,  ,  .

4B LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired: \_\_\_\_\_) You must be receiving retirement benefits to complete this line. .... 4B  ,  ,  .

4C LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired: \_\_\_\_\_) You must be receiving retirement benefits to complete this line. .... 4C  ,  ,  .

4D1 FEDERAL RETIREMENT BENEFITS (Date retired: \_\_\_\_\_) You must be receiving retirement benefits to complete this line. .... 4D1  ,  ,  .

4D2 OTHER RETIREMENT BENEFITS (Date retired: \_\_\_\_\_) **You must print the name of the retirement system whose benefits you are receiving that are specifically exempt from Louisiana income tax. Print name below.** .... 4D2  ,  ,  .

4E ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. See instructions for worksheet and computation. **You must print the name of pension(s) or annuity(ies) below.** .... 4E  ,  .

4F TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS Print the amount shown on your federal Form 1040, Line 20b, **OR** federal Form 1040A, Line 14b. .... 4F  ,  .

4G NATIVE AMERICAN INCOME - See instructions, page 23. .... 4G  ,  ,  .

4H OTHER: List the source and amount of other income that Louisiana cannot tax. **Do not list active federal or military income or income earned in another state. (See instructions.) Note: Credit for taxes paid to other states is claimed on Schedule A - Part 1, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA.** .... 4H  ,  ,  .

4I START SAVINGS PROGRAM CONTRIBUTION See instructions, page 24. .... 4I  ,  ,  .

4J TOTAL - Add Lines 4A through 4I. .... 4J  ,  ,  .

4K FEDERAL TAX APPLICABLE TO EXEMPT INCOME See instructions below. This amount cannot exceed the amount on Line 9 of Form IT-540. .... 4K  ,  ,  .

4L NONTAXABLE INCOME - Subtract Line 4K from Line 4J. .... 4L  ,  ,  .

5 LOUISIANA ADJUSTED GROSS INCOME - Subtract Line 4L from Line 3. Print here and on Line 7 of Form IT-540. Mark the box indicating Schedule E was used. .... 5  ,  ,  .

**INSTRUCTIONS FOR LINE 4K**

Print on Line 4K the amount of federal tax applicable to the exempt income shown on Line 4J.

If Line 9 on the face of Form IT-540 is greater than zero, complete both options and use the option that results in the **lowest** federal tax.

**Option 1:**

If Line 4J is:	Then print on Line 4K:
Less than \$15,000	-0-
\$15,000 - \$50,000	25% of the amount over \$15,000
more than \$50,000	\$8,750 plus 40% of the amount over \$50,000

**Option 2:** Divide Line 4J by Line 1. Carry out two decimal places in the percentage; for example, 48.32%. **DO NOT ROUND UP.** The percentage cannot exceed 100%. Multiply your total federal tax from Line 9 of Form IT-540 by the ratio obtained. If there is no applicable federal tax, print zero.

